

**REVENUE DEPARTMENT[701]**

**Adopted and Filed**

**Rule making related to local government services division**

The Revenue Department hereby amends Chapter 102, “Assessment Practices and Equalization,” Chapter 103, “Examination and Certification of Assessors and Deputy Assessors,” and Chapter 111, “Administration,” Iowa Administrative Code.

*Legal Authority for Rule Making*

This rule making is adopted under the authority provided in Iowa Code section 421.14.

*State or Federal Law Implemented*

This rule making implements, in whole or in part, Iowa Code section 421.2.

*Purpose and Summary*

This rule making removes references to the “property tax division” and replaces them with “local government services division” to reflect the current name of the internal division.

*Public Comment and Changes to Rule Making*

Notice of Intended Action for this rule making was published in the Iowa Administrative Bulletin on September 7, 2022, as **ARC 6494C**. No public comments were received.

This rule making has been updated to reflect changes to the Department’s rules numbering that occurred between the Notice of Intended Action and this Adopted and Filed rule making. Chapters 71, 72, and 122 were renumbered as Chapters 102, 103, and 111, respectively. Additionally, the changes to subrule 6.1(2) and paragraphs 70.6(1)“b” and 78.6(1)“b” are no longer necessary due to that renumbering. As such, those items have not been adopted, and the remaining items have been renumbered.

*Adoption of Rule Making*

This rule making was adopted by the Department on March 3, 2023.

*Fiscal Impact*

This rule making has no fiscal impact to the State of Iowa.

*Jobs Impact*

After analysis and review of this rule making, no impact on jobs has been found.

*Waivers*

Any person who believes that the application of the discretionary provisions of this rule making would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any, pursuant to rule 701—7.28(17A).

*Review by Administrative Rules Review Committee*

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rule making by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rule making at its [regular monthly meeting](#) or at a special meeting. The Committee’s

meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

*Effective Date*

This rule making will become effective on April 26, 2023.

The following rule-making actions are adopted:

ITEM 1. Amend subrule 102.14(2) as follows:

**102.14(2) Conduct of hearing.** The department shall schedule each hearing so as to allow the same amount of time within which each assessing jurisdiction can make its presentation. During the hearing each assessing jurisdiction shall be afforded the opportunity to present evidence relevant to its protest. The division administrator for the ~~property tax~~ local government services division shall act as the department's representative. The department's representative shall preside at the hearing, which shall be held at the time and place designated by the department or such other time and place as may be mutually agreed upon by the department and the protesting assessing jurisdiction.

ITEM 2. Amend subrule 103.18(8) as follows:

**103.18(8) Review of examination.** Persons who have taken a course examination may, after presenting proper identification, review their examinations in the office of the department's ~~property tax~~ local government services division within 60 days after the date the examination has been administered. The review shall consist only of examining the person's own answer sheet and the question book. Persons reviewing their examinations shall not be permitted to take notes or otherwise transcribe information during this review, nor shall they have access to the answers to questions contained in the examination. Persons who review their examinations shall be permitted to do so only once, and shall not be eligible to take the same examination for a period of at least 30 days following the date of the review of the examinations.

ITEM 3. Amend rule 701—111.2(441) as follows:

**701—111.2(441) General operation.** The chairperson of the committee shall be the director. The director shall appoint to the committee a representative of the ~~property tax~~ local government services division of the department of revenue and two assessor representatives. The assessor representatives shall serve four-year staggered terms. To initiate the staggered-term policy, one assessor shall serve through December 31, 2009, and the other assessor shall serve through December 31, 2011. The committee will meet at least once each year.

This rule is intended to implement Iowa Code section 441.8.

[Filed 3/3/23, effective 4/26/23]

[Published 3/22/23]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/22/23.